

**EXHIBIT B - PROTECTIVE CLAIMS**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
AMERICAN INTERNATIONAL GROUP AND ITS RELATED ENTITIES DAVID A LEVIN ESQ 70 PINE ST 31ST FL NEW YORK, NY 10270	1386	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	12/29/2005	DELPHI AUTOMOTIVE SYSTEMS GLOBAL (HOLDING), INC (05-44636)
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES DAVID A LEVIN ESQ 70 PINE ST 31ST FL NEW YORK, NY 10270	1384	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	12/29/2005	PACKARD HUGHES INTERCONNECT COMPANY (05-44626)
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES DAVID A LEVIN ESQ 70 PINE ST 31ST FL NEW YORK, NY 10270	1376	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	12/29/2005	DELPHI AUTOMOTIVE SYSTEMS RISK MANAGEMENT CORP (05-44570)
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES DAVID A LEVIN ESQ 70 PINE ST 31ST FL NEW YORK, NY 10270	1387	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	12/29/2005	DELPHI AUTOMOTIVE SYSTEMS HUMAN RESOURCES LLC (05-44639)
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES DAVID A LEVIN ESQ 70 PINE ST 31ST FL NEW YORK, NY 10270	1378	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	12/29/2005	DELPHI AUTOMOTIVE SYSTEMS KOREA, INC (05-44580)
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES DAVID A LEVIN ESQ 70 PINE ST 31ST FL NEW YORK, NY 10270	1381	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	12/29/2005	DELPHI AUTOMOTIVE SYSTEMS OVERSEAS CORPORATION (05-44593)
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES DAVID A LEVIN ESQ 70 PINE ST 31ST FL NEW YORK, NY 10270	1385	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	12/29/2005	DELPHI AUTOMOTIVE SYSTEMS SERVICES LLC (05-44632)

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AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES DAVID A LEVIN ESQ 70 PINE ST 31ST FL NEW YORK, NY 10270	1379	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	12/29/2005	DELPHI AUTOMOTIVE SYSTEMS THAILAND, INC (05-44586)
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES DAVID A LEVIN ESQ 70 PINE ST 31ST FL NEW YORK, NY 10270	1380	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	12/29/2005	DELPHI AUTOMOTIVE SYSTEMS INTERNATIONAL, INC (05-44589)
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES DAVID A LEVIN ESQ 70 PINE ST 31ST FL NEW YORK, NY 10270	1374	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	12/29/2005	DELPHI CORPORATION (05-44481)
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES DAVID A LEVIN ESQ 70 PINE ST 31ST FL NEW YORK, NY 10270	1375	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	12/29/2005	DELPHI AUTOMOTIVE SYSTEMS TENNESSEE, INC (05-44558)
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES DAVID A LEVIN ESQ 70 PINE ST 31ST FL NEW YORK, NY 10270	1377	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	12/29/2005	EXHAUST SYSTEMS CORPORATION (05-44573)
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES DAVID A LEVIN ESQ 70 PINE ST 31ST FL NEW YORK, NY 10270	1382	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	12/29/2005	DELPHI AUTOMOTIVE SYSTEMS (HOLDING), INC (05-44596)
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES DAVID A LEVIN ESQ 70 PINE ST 31ST FL NEW YORK, NY 10270	1383	Secured: \$0.00 Priority: Administrative: Unsecured: _____ Total: \$0.00	12/29/2005	DELPHI DIESEL SYSTEMS CORP (05-44612)

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HIGHLAND INDUSTRIES INC TUGGLE DUGGINS & MESCHAN PA PO BOX 2888 GREENSBORO, NC 27402	10963	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	07/26/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
VISTEON CORPORATION ONE VILLAGE DRIVE VAN BUREN TOWNSHIP, MI 48111	1850	Secured: \$0.00 Priority: Administrative: Unsecured: Total: \$0.00	02/06/2006	DELPHI DIESEL SYSTEMS CORP (05-44612)
VISTEON CORPORATION ONE VILLAGE DRIVE VAN BUREN TOWNSHIP, MI 48111	1854	Secured: \$0.00 Priority: Administrative: Unsecured: Total: \$0.00	02/06/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
<b>Total:</b>		<b>17</b>		<b>\$0.00</b>